

House Engrossed
FILED
KEN BENNETT
SECRETARY OF STATE

State of Arizona
House of Representatives
Forty-ninth Legislature
Second Regular Session
2010

CHAPTER 115

HOUSE BILL 2001

AN ACT

AMENDING TITLE 43, CHAPTER 2, ARTICLE 1, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-211; AMENDING TITLE 43, CHAPTER 6, ARTICLE 1, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-621; RELATING TO INDIVIDUAL INCOME TAX REFUNDS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 43, chapter 2, article 1, Arizona Revised Statutes,
3 is amended by adding section 43-211, to read:

4 43-211. I didn't pay enough fund

5 A. THE I DIDN'T PAY ENOUGH FUND IS ESTABLISHED CONSISTING OF MONIES
6 RECEIVED PURSUANT TO SECTION 43-621.

7 B. THE DIRECTOR OF THE DEPARTMENT OF REVENUE SHALL ADMINISTER THE
8 FUND. ON NOTICE FROM THE DIRECTOR, THE STATE TREASURER SHALL INVEST AND
9 DIVEST MONIES IN THE FUND AS PROVIDED BY SECTION 35-313, AND MONIES EARNED
10 FROM INVESTMENT SHALL BE CREDITED TO THE FUND.

11 C. THE DEPARTMENT OF REVENUE SHALL USE THE MONIES IN THE FUND FOR THE
12 ADMINISTRATIVE COSTS OF THIS SECTION, EXCEPT THAT ADMINISTRATIVE COSTS MAY
13 NOT EXCEED TEN PER CENT OF THE MONIES IN THE FUND. ANY UNEXPENDED MONIES
14 REVERT TO THE STATE GENERAL FUND AT THE CLOSE OF THE FISCAL YEAR.

15 Sec. 2. Title 43, chapter 6, article 1, Arizona Revised Statutes, is
16 amended by adding section 43-621, to read:

17 43-621. Contribution to I didn't pay enough fund

18 A. THE DEPARTMENT SHALL PROVIDE A SPACE ON THE INDIVIDUAL INCOME TAX
19 RETURN FORM IN WHICH THE TAXPAYER MAY DESIGNATE AN AMOUNT OF THE TAXPAYER'S
20 REFUND AS A VOLUNTARY CONTRIBUTION TO THE I DIDN'T PAY ENOUGH FUND
21 ESTABLISHED BY SECTION 43-211.

22 B. AFTER SUBTRACTING ANY SETOFF FOR DEBTS PURSUANT TO SECTION 42-1122,
23 THE DEPARTMENT SHALL SUBTRACT THE DESIGNATED AMOUNT FROM THE REFUND DUE THE
24 TAXPAYER AND TRANSFER IT TO THE DEPARTMENT FOR DEPOSIT IN THE I DIDN'T PAY
25 ENOUGH FUND.

26 C. THE TAXPAYER MAY ALSO DONATE ANY AMOUNT TO THE I DIDN'T PAY ENOUGH
27 FUND, IN LIEU OF OR IN ADDITION TO THE DESIGNATED PORTION OF THE TAX REFUND,
28 BY AN APPROPRIATE INDICATION ON THE RETURN AND BY INCLUDING THAT AMOUNT WITH
29 THE RETURN.

30 Sec. 3. Retroactivity

31 This act applies retroactively to taxable years beginning from and
32 after December 31, 2009.

APPROVED BY THE GOVERNOR APRIL 23, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 26, 2010.